

Tax Policy Notice: Sales Tax Exemption for Motor Vehicle Air Pollution Control Devices and Appliances

Section 144.030.2(14) RSMo exempts from sales and use tax:

“Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring air pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices, and so certified as such by the director of the department of natural resources...”

On March 30, 2003 a revision of Missouri Department of Natural Resources regulation 10 CSR 10-6.320 titled Sales Tax Exemption became effective. This regulation exempts from sales tax the following motor vehicle parts that are air pollution control devices and or appliances:

- A. Air injection parts
- B. Air pump check valve
- C. Catalytic converters (universal converters, direct fit converters, converter kits)
- D. Exhaust gas recirculation (EGR) valves
- E. Evaporative canister and canister purge valve
- F. Positive crankcase ventilation (PCV) valves
- G. Smog pumps

Per this revision by the Missouri Department of Natural Resources, the above items are exempt from sales tax effective March 30, 2003. It is not necessary for a purchaser of the above items to issue a sales/use tax exemption certificate in order to purchase these items free of tax.

The above exemption applies only to the purchase of replacement pollution control devices for a motor vehicle. It does not apply to existing pollution control devices on a motor vehicle at the time the vehicle is purchased.